

**A. Amendments to the Claims:**

1. (currently amended) A method for a user to change [changing] the firmness of a bed, comprising:
  - (a) providing a bed;
  - (b) providing a topper for said bed, said topper including:
    - a first sheet of foam, said first sheet having a first firmness;
    - a second sheet of foam, said second sheet having a second firmness different from said first firmness;
    - said first sheet and said second sheet bonded together in stacked aligned relationship;
  - (c) for the purpose of obtaining a preferred firmness, [a] the user selecting one of said first firmness and said second firmness; and,
  - (d) the user placing said topper on top of said bed so that said sheet corresponding to said selected firmness faces upward.

Claims 2-3 canceled.

4. (original) The method of Claim 1, further including:
  - in (b), said first sheet fabricated from 10 ILD 4 lb memory foam; and,
  - in (b), said second sheet fabricated from 20 ILD 5 lb memory foam.
5. (currently amended) The method of Claim 1, further including:

[in (d), the user placing said topper on top of said bed with said first sheet facing upward; and,

the user applying a downward load to said first sheet wherein both said first sheet and said second sheet locally compress in response to the applied load]

in (b), said first sheet and said second sheet being of equal thickness.

Claims 6-7 cancelled.

9. (currently amended) A topper for a bed, comprising:

a first sheet of foam, said first sheet having a first firmness;

a second sheet of foam, said second sheet having a second firmness different from said first firmness;

said first sheet and said second sheet bonded together in stacked aligned relationship;

so that said topper may be (1) placed on top of the bed with said first sheet facing upward to present a first firmness to a user, or (2) placed on top of the bed with said second sheet facing upward to present a second firmness to a user;

[The topper according to Claim 8, further including:]

    said first sheet fabricated from 10 ILD 4 lb memory foam; and,

    said second sheet fabricated from 20 ILD 5 lb memory foam.

Claims 10-14 canceled.

Please add new Claims 15 and 16.

15. (new) A topper for a bed, comprising:

    a first sheet of foam, said first sheet having a first firmness;

    a second sheet of foam, said second sheet having a second firmness different from said first firmness;

    said first sheet and said second sheet bonded together in stacked aligned relationship;

    so that said topper may be (1) placed on top of the bed with said first sheet facing upward to present a first firmness to a user, or (2) placed on top of the bed with said second sheet facing upward to present a second firmness to a user; and,

    said first sheet and said second sheet being of equal thickness.

16. (new) The topper of Claim 15, further including:

    said first sheet fabricated from 10 ILD 4 lb memory foam; and,

    said second sheet fabricated from 20 ILD 5 lb memory foam.